

**HONOURABLE MRS. JUSTICE T.MEENA KUMARI  
&  
HONOURABLE MS JUSTICE G. ROHINI**

**WRIT PETITION No:24408 OF 2007**

**Dated:20.11.2007**

Between:

M/s. Nicco Corporation Limited

..Petitioner

And

1. The Commercial Tax Officer,  
Aryapuram Circle, Rajahmundry,  
East Godavari District and others.

..Respondents.

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**HONOURABLE MRS. JUSTICE T.MEENA KUMARI  
&  
HONOURABLE MS JUSTICE G. ROHINI**

**WRIT PETITION No:24408 OF 2007**

**ORDER:** (Per Hon'ble Smt. Justice T. Meena Kumari)

The present writ petition is filed by the petitioner seeking to quash the order of the 3<sup>rd</sup> respondent in CCT's Ref.No.LV (3)/750/2007, dated 16.10.2007, refusing to grant stay of collection of balance disputed tax of Rs.13,48,205/- out of total disputed tax of Rs.58,20,287/- and consequently, to restrain the 1<sup>st</sup> respondent from taking any coercive steps for collection of the disputed tax of Rs.13,48,205/- for the assessment year 2001/2002 pending disposal of the appeal before the Sales Tax Appellate Tribunal, Additional Bench at Visakhapatnam for the assessment year 2001-2002.

Heard the learned Counsel appearing for the petitioner and the learned Government Pleader for Commercial Tax and perused the material available on record.

The controversy is that pending an appeal before the Sales Tax Appellate Tribunal, an application was moved seeking stay of collection of balance disputed tax before the 3<sup>rd</sup> respondent, but the same was dismissed.

In view of the fact that the appeal is pending before the Sales Tax Appellate Tribunal, We feel that the interest of justice would be met if stay is granted pending the appeal, subject to condition of payment of Rs.3,00,000/-. Therefore, there shall be stay of collection

of balance disputed tax pending the appeal subject to condition of payment of Rs.3,00,000/- within a period of four weeks from today and consequently, the order impugned is set aside.

Subject to the above direction, the writ petition is disposed of.

No order as to costs.

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Justice T. Meena Kumari

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Justice G. Rohini

Date: 20<sup>th</sup> November, 2007

Note:

Communicate by wire

Tomorrow at party's costs

(BO)

Nn/Gurc.

**HONOURABLE MRS. JUSTICE T.MEENA KUMARI**  
**&**  
**HONOURABLE MS JUSTICE G. ROHINI**

**WRIT PETITION No:24408 OF 2007**

(Order delivered by the Hon'ble Smt. Justice T. Meena Kumari)

**20/11/2007**